1955
Annual Index

Each article appearing in TAXES during 1955 is indexed below according to title and author (or authors). In addition, most of the articles have been listed under an appropriate general subject heading and Internal Revenue Code sections have been indexed.

A

Abatement. . Nov., p. 845.

Accounting methods

Sections 452 and 462: Stormy Past but a Bright Tomorrow. Oct., p. 711.

Tax Accounting for Long-Term Contracts. Apr., p. 277.

Accumulated earnings. . May, p. 370.

Acquisition of loss corporations. . Dec., p. 955.

Aggressive Tax Policy, An. Apr., p. 297.

Alimony Payments—Periodic or Installment? June, p. 414.

Alpert, Irving—The Effect of Long-Term Gains on the Personal Holding Company Tax. Nov., p. 840.

Annuities. . . July, p. 494.

Apportionment formulas

Uniform Apportionment Formula for State Income Taxes, The. Mar., p. 212.

Uniformity in the Apportionment of Multistate Income: Its Need and the Proper Method of Achievement. July, p. 526.

Are We Parked in a Tax Zone? Feb., p. 115.

Arent, Albert E.—Tax Aspects of Buying Loss Corporations Under the 1954 Code. Dec., p. 955.

Attributes of ownership. . May, p. 382.

Authors. . . Apr., p. 271.

Avakian, Spurgeon—Rights and Remedies of Taxpayers Suspected of Fraud. Dec., p. 878.

B

Bakst, Allan A.—Does Dissolution Followed by Reincorporation Constitute a Reorganization? Nov., p. 815.

Barnes, John Potts—The Government Lawyer: His Relation to the Government, the Taxpayer and the Taxpayer's Representative. Dec., p. 873.

Berger, Irwin—Did the Revenue Act of 1954 Emasculate Section 102 of the 1939 Code? May, p. 370.

Bernbach, Harry A.—Substantially Disproportionate Redemptions Under the 1954 Act. Aug., p. 597.

Blakey, Gladys C., and Blakey, Roy G.—The Tax System of Turkey. Mar., p. 225.

Blakey, Roy G., and Blakey, Gladys C.—The Tax System of Turkey. Mar., p. 225.

Blum, Walter J., and Johnson, James P.—1913-2013: A Hundred Years of Income Taxation. Jan., p. 41.

Bowen, Clark E.

Federal Timber Taxes Under the New Code. Nov., p. 824.

Salesmen and Taxes. Feb., p. 87.

Bowen, William H.—Politicians, Beware! Sept., p. 671.

Braun, Edgar J.—The Netherlands Internal Revenue Code. Oct., p. 766.

Brown, Roy G.—Changes in Deductions Under the 1954 Code. June, p. 445.

Bullock, Thomas M.—Are We Parked in a Tax Zone? Feb., p. 115.

Burns, Joseph W., and Rachlin, Murray L.—Trial by Net Worth. Feb., p. 121.

Business organization

Should Your Business Be Taxed as a Corporation? Apr., p. 258.

To Be Taxed as a Corporation. Apr., p. 253.

C

Canadian Nonresident-Owned Investment Corporations. Aug., p. 579.

Cane, Myles A.—Statutory Abatement Under the Federal Tax Laws. Nov., p. 845.

Capital gain and loss

Capital Gains of Dealers in Real Property. Feb., p. 147.

Effect of Long-Term Gains on the Personal Holding Company Tax, The. Nov., p. 840.

Federal Timber Taxes Under the New Code. Nov., p. 824.

Loss on the Sale of Residential Property. Aug., p. 589.

Capital Gains of Dealers in Real Property. Feb., p. 147.

Carroad, Kenneth, and Handman, Stanley H.—The Nondeductibility of Certain Losses, Expenses and Interest Items. Feb., p. 142.

Carroll, Mitchell B.—Income and Estate Tax Conventions with Italy. Sept., p. 684.

Case for the Declining Balance, The. July, p. 502.

Changes in Deductions Under the 1954 Code. June, p. 445.

Charitable contributions. . Apr., p. 249.

Chirelstein, Marvin, and Shieber, Benjamin M.—Property Previously Taxed Under the Revenue Act of 1954. Oct., p. 773.

Chwals, Walter—The Uniform Apportionment Formula for State Income Taxes. Mar., p. 212.

"Claim of Right" Doctrine, The. Oct., p. 726.

1955
Annual Index

Each article appearing in TAXES during 1955 is indexed below according to title and author (or authors). In addition, most of the articles have been listed under an appropriate general subject heading and Internal Revenue Code sections have been indexed.

A

Abatement. . Nov., p. 845.

Accounting methods

Sections 452 and 462: Stormy Past but a Bright Tomorrow. Oct., p. 711.

Tax Accounting for Long-Term Contracts. Apr., p. 277.

Accumulated earnings. . May, p. 370.

Acquisition of loss corporations. . Dec., p. 955.

Aggressive Tax Policy, An. Apr., p. 297.

Alimony Payments—Periodic or Installment? June, p. 414.

Alpert, Irving—The Effect of Long-Term Gains on the Personal Holding Company Tax. Nov., p. 840.

Annuities. . . July, p. 494.

Apportionment formulas

Uniform Apportionment Formula for State Income Taxes, The. Mar., p. 212.

Uniformity in the Apportionment of Multistate Income: Its Need and the Proper Method of Achievement. July, p. 526.

Are We Parked in a Tax Zone? Feb., p. 115.

Arent, Albert E.—Tax Aspects of Buying Loss Corporations Under the 1954 Code. Dec., p. 955.

Attributes of ownership. . May, p. 382.

Authors. . . Apr., p. 271.

Avakian, Spurgeon—Rights and Remedies of Taxpayers Suspected of Fraud. Dec., p. 878.

B

Bakst, Allan A.—Does Dissolution Followed by Reincorporation Constitute a Reorganization? Nov., p. 815.

Barnes, John Potts—The Government Lawyer: His Relation to the Government, the Taxpayer and the Taxpayer's Representative. Dec., p. 873.

Berger, Irwin—Did the Revenue Act of 1954 Emasculate Section 102 of the 1939 Code? May, p. 370.

Bernbach, Harry A.—Substantially Disproportionate Redemptions Under the 1954 Act. Aug., p. 597.

Blakey, Gladys C., and Blakey, Roy G.—The Tax System of Turkey. Mar., p. 225.

Blakey, Roy G., and Blakey, Gladys C.—The Tax System of Turkey. Mar., p. 225.

Blum, Walter J., and Johnson, James P.—1913-2013: A Hundred Years of Income Taxation. Jan., p. 41.

Bowen, Clark E.

Federal Timber Taxes Under the New Code. Nov., p. 824.

Salesmen and Taxes. Feb., p. 87.

Bowen, William H.—Politicians, Beware! Sept., p. 671.

Braun, Edgar J.—The Netherlands Internal Revenue Code. Oct., p. 766.

Brown, Roy G.—Changes in Deductions Under the 1954 Code. June, p. 445.

Bullock, Thomas M.—Are We Parked in a Tax Zone? Feb., p. 115.

Burns, Joseph W., and Rachlin, Murray L.—Trial by Net Worth. Feb., p. 121.

Business organization

Should Your Business Be Taxed as a Corporation? Apr., p. 258.

To Be Taxed as a Corporation. Apr., p. 253.

C

Canadian Nonresident-Owned Investment Corporations. Aug., p. 579.

Cane, Myles A.—Statutory Abatement Under the Federal Tax Laws. Nov., p. 845.

Capital gain and loss

Capital Gains of Dealers in Real Property. Feb., p. 147.

Effect of Long-Term Gains on the Personal Holding Company Tax, The. Nov., p. 840.

Federal Timber Taxes Under the New Code. Nov., p. 824.

Loss on the Sale of Residential Property. Aug., p. 589.

Capital Gains of Dealers in Real Property. Feb., p. 147.

Carroad, Kenneth, and Handman, Stanley H.—The Nondeductibility of Certain Losses, Expenses and Interest Items. Feb., p. 142.

Carroll, Mitchell B.—Income and Estate Tax Conventions with Italy. Sept., p. 684.

Case for the Declining Balance, The. July, p. 502.

Changes in Deductions Under the 1954 Code. June, p. 445.

Charitable contributions. . Apr., p. 249.

Chirelstein, Marvin, and Shieber, Benjamin M.—Property Previously Taxed Under the Revenue Act of 1954. Oct., p. 773.

Chwals, Walter—The Uniform Apportionment Formula for State Income Taxes. Mar., p. 212.

"Claim of Right" Doctrine, The. Oct., p. 726.

Compensation—compensation plan
Compensation of Executives Under the 1954 Code. Jan., p. 7.
Insurance, Annuities and Other Employee Benefits from the Executive's Point of View. Dec., p. 964.
Pension and Profit-Sharing Trusts Under the Internal Revenue Code of 1954. Jan., p. 30.
Compensation of Executives Under the 1954 Code. Jan., p. 7.
Constructive ownership, stock . . Dec., p. 917.
Contributions . . Apr., p. 249.
Contributions and Distributions of Property in Kind to and by Corporations. Dec., p. 938.
Cooley, Thomas M., II, and Weaver, Henry B., Jr.—Excise Tax Refunds on Warranty Costs. Sept., p. 647.
Copyrights . . Apr., p. 271.
Corporate distribution and adjustment
Contributions and Distributions of Property in Kind to and by Corporations. Dec., p. 938.
Divisive Reorganizations and Corporate Contractions. Dec., p. 924.
Know Thy Kin. June, p. 409.
New Reorganization Definition, The. Oct., p. 743.
Some of the Attribution-of-Ownership Problems Involved in the Redemption of Stock Under the 1954 Code. May, p. 382.
Stock Redemptions and Constructive Ownership Problems. Dec., p. 917.
Substantially Disproportionate Redemptions Under the 1954 Act. Aug., p. 597.
Corporate Executive and the Business Expense Deduction, The. Jan., p. 68.
Corporate form of doing business
Should Your Business Be Taxed as a Corporation? Apr., p. 258.
To Be Taxed as a Corporation. Apr., p. 253.
Cox, Fred L.—Uniformity in the Apportionment of Multistate Income: Its Need and the Proper Method of Achievement. July, p. 526.
Currency Depreciation in Latin America—Its Character and Effect on Foreign Taxpayers. Jan., p. 52.
Current Problems in Criminal Tax Fraud. Oct., p. 749.

D

Davey, Geoffrey E. R.—Property Exchanged for a Promise to Pay an Annuity—Transferee Problems. July, p. 494.
Declining balance . . July, p. 502.
Deductions
Case for the Declining Balance, The. July, p. 502.
Changes in Deductions Under the 1954 Code. June, p. 445.
Compensation of Executives Under the 1954 Code. Jan., p. 7.
Corporate Executive and the Business Expense Deduction, The. Jan., p. 68.
Depreciation for the Farmer. Feb., p. 111.
Farmers Are Taxpayers, Too. Feb., p. 95.
Leasing Industrial Machinery—Some Tax Problems of the Lessee. Feb., p. 138.
Net Operating Loss Deduction as Applied to Corporations, The. July, p. 519.
Politicians, Beware! Sept., p. 671.
Salesmen and Taxes. Feb., p. 87.
Taxation of Income from Timber Properties. May, p. 336.
Demolition costs . . Feb., p. 115.
Depreciation
Case for the Declining Balance, The. July, p. 502.
Depreciation for the Farmer. Feb., p. 111.
Depreciation for the Farmer. Feb., p. 111.
Developments in Tax Law Affecting Copyrights in 1954. Apr., p. 271.
Did the Revenue Act of 1954 Emasculate Section 102 of the 1939 Code? May, p. 370.
Disposition of the Revenue from Ohio Sales and Use Taxes. Aug., p. 601.
Disproportionate redemptions . . Aug., p. 597.
Distributions in kind . . Dec., p. 938.
Divisive Reorganizations and Corporate Contractions. Dec., p. 924.
Documentary Stamp Taxes: The Twilight Zone of Their Application to Large Corporate Loans. Aug., p. 605.
Does Dissolution Followed by Reincorporation Constitute a Reorganization? Nov., p. 815.
Doing Business in Germany: The G.m.b.H. Oct., p. 759.
Due, John F.—What Is a Taxable Sale Price? Oct., p. 718.

E

Effect of Long-Term Gains on the Personal Holding Company Tax, The. Nov., p. 840.
Erbacher, Philip J.—Farmers Are Taxpayers, Too. Feb., p. 95.
Estate planning
How to Use Sprinkling Trusts. July, p. 532.
One Year of Trust Income Taxation Under the 1954 Code. Dec., p. 892.
Property Previously Taxed Under the Revenue Act of 1954. Oct., p. 773.
Tax Aspects of Providing for Minors in Family Property Arrangements. Dec., p. 909.
Taxation of Nongrantors Under Trusts for Support of Their Dependents. Nov., p. 804.
Taxation of Trust Income to Grantors and Others as Substantial Owners of the Property. Dec., p. 899.
Valuation of Common Stock of Unlisted Corporations. Aug., p. 584.
Estate taxes . . Oct., p. 773.
Estimated reserves . . Oct., p. 711.
Excise Tax Refunds on Warranty Costs. Sept., p. 647.
Excise taxes
Documentary Stamp Taxes: The Twilight Zone of Their Application to Large Corporate Loans. Aug., p. 605.
Excise Tax Refunds on Warranty Costs. Sept., p. 647.
Executives
Compensation of Executives Under the 1954 Code. Jan., p. 7.
Corporate Executive and the Business Expense Deduction, The. Jan., p. 68.
Insurance, Annuities and Other Employee Benefits from the Executive's Point of View. Dec., p. 964.
Pension and Profit-Sharing Trusts Under the Internal Revenue Code of 1954. Jan., p. 30.
Taxability of Fringe Benefits, The. Mar., p. 173.
Expenses not deductible . . Feb., p. 142.
Extraordinary income . . May, p. 353.

F

Farmers Are Taxpayers, Too. Feb., p. 95.

Farmers, depreciation. . Feb., p. 111.

Federal Timber Taxes Under the New Code. Nov., p. 824.

Felt, James H.—Tax Effects of Hurricane Losses. May, p. 327.

Fisher, Glenn W.—Toward a Theory of Personal Income Tax Jurisdiction. May, p. 373.

Fisher, Glenn W., and Groves, Harold M.—State Multiple Taxation of Personal Income Re-examined. Jan., p. 36.

Fleming, Austin
- One Year of Trust Income Taxation Under the 1954 Code. Dec., p. 892.
- Present Status of the Marital Deduction. Mar., p. 167.

Foreign bonds. . Mar., p. 191.

Foreign corporations. . July, p. 487.

Foreign taxation
- Canadian Nonresident-Owned Investment Corporations. Aug., p. 579.
- Currency Depreciation in Latin America—Its Character and Effect on Foreign Taxpayers. Jan., p. 52.
- Doing Business in Germany: The G.m.b.H. Oct., p. 759.
- Income and Estate Tax Conventions with Italy. Sept., p. 684.
- Netherlands Internal Revenue Code, The. Oct., p. 766.
- Tax Inducements for Doing Business in Haiti. Aug., p. 567.
- Tax System of Turkey, The. Mar., p. 225.

Frank, Walter C.—Know Thy Kin. June, p. 409.

Fraud
- Current Problems in Criminal Tax Fraud. Oct., p. 749.
- Rights and Remedies of Taxpayers Suspected of Fraud. Dec., p. 878.
- Trial by Net Worth. Feb., p. 121.

Friedman, Joel Irving; Mannheimer, Albert; and Wheeler, Henry Lamont, Jr.
- Gifts of Life Insurance by the Insured. Apr., p. 299.
- How to Use Sprinkling Trusts. July, p. 532.

Fringe benefits. . . Mar., p. 173.

G

Gas . . Apr., p. 289.

Gelfand, Sidney—The "Claim of Right" Doctrine. Oct., p. 726.

Gifts of Life Insurance by the Insured. Apr., p. 299.

Germany. . Oct., p. 759.

Gilman, Frederick S.—Current Problems in Criminal Tax Fraud. Oct., p. 749.

Government Lawyer, The: His Relation to the Government, the Taxpayer and the Taxpayer's Representative. Dec., p. 873.

Graichen, Raymond E.—The Net Operating Loss Deduction as Applied to Corporations. July, p. 519.

Groves, Harold M., and Fisher, Glenn—State Multiple Taxation of Personal Income Re-examined. Jan., p. 36.

H

Haiti . . Aug., p. 567.

Halprin, Paul, and Spilky, Abraham H.—Old Section 275(c) and Special Situations. Mar., p. 215.

Hammonds, Oliver W., and Ray, George E.—Oil Payments Revisited: Current Income Tax Status of Oil Payments. May, p. 349.

Handman, Stanley H., and Carroad, Kenneth—The Nondeductibility of Certain Losses, Expenses and Interest Items. Feb., p. 142.

Holzman, Robert S.—The New Reorganization Definition. Oct., p. 743.

How to Obtain Treasury Department Rulings. May, p. 346.

How to Use Sprinkling Trusts. July, p. 532.

Hurricane losses. . May, p. 327.

I

Income and Estate Tax Conventions with Italy. Sept., p. 684.

Insurance
- Gifts of Life Insurance by the Insured. Apr., p. 299.
- Insurance, Annuities and Other Employee Benefits from the Executive's Point of View. Dec., p. 964.
- Life Insurance Planning Under the New Revenue Code. June, p. 450.
- Taxation of Proceeds of Use and Occupancy, or Business Interruption, Insurance. June, p. 430.

Insurance, Annuities and Other Employee Benefits from the Executive's Point of View. Dec., p. 964.

Interest not deductible. . . Feb., p. 142.

Israeli Bond Ruling, The: Legislation by Administrative Fiat? Mar., p. 191.

Italy. . Sept., p. 684.

J

Janin, Harry—The Israeli Bond Ruling: Legislation by Administrative Fiat? Mar., p. 191.

Jensch, Charles C.—Documentary Stamp Taxes: The Twilight Zone of Their Application to Large Corporate Loans. Aug., p. 605.

Johnson, James P., and Blum, Walter J.—1913-2013: A Hundred Years of Income Taxation. Jan., p. 41.

K

Know Thy Kin. June, p. 409.

Koch, Alfred P.—The Treasury's Bargain Counter: Contributions. Apr., p. 249.

Kumler, William L.—Contributions and Distributions of Property in Kind to and by Corporations. Dec., p. 938.

L

Landman, J. Henry
- Tax Inducements for Doing Business in Haiti. Aug., p. 567.
- Taxability of Fringe Benefits, The. Mar., p. 173.

Leasing Industrial Machinery—Some Tax Problems of the Lessee. Feb., p. 138.

Lerner, Joseph—Yields of Oil Payments and Overrides. June, p. 421.

Life Insurance Planning Under the New Revenue Code. June, p. 450.

Lindquist, John R.—Pension and Profit-Sharing Trusts Under the Internal Revenue Code of 1954. Jan., p. 30.

Lipscomb, Owen—Oil and Gas Under the New Law. Apr., p. 289.

Long-term contracts. . Apr., p. 277.

Loss on the Sale of Residential Property. Aug., p. 589.

Losses

Loss on the Sale of Residential Property. Aug., p. 589.

Net Operating Loss Deduction as Applied to Corporations, The. July, p. 519.

Nondeductibility of Certain Losses, Expenses and Interest Items, The. Feb., p. 142.

Tax Effects of Hurricane Losses. May, p. 327.

Lurie, Alvin D.—The Messrs. Gross and Morton: Modern '49ers. Sept., p. 666.

M

Maney, John F.—Valuation of Common Stock of Unlisted Corporations. Aug., p. 584.

Mannheimer, Albert; Wheeler, Henry Lamont, Jr.; and Friedman, Joel Irving

Gifts of Life Insurance by the Insured. Apr., p. 299.

How to Use Sprinkling Trusts. July, p. 532.

Marital deduction. . Mar., p. 167.

Marks, Alfred Lind—An Aggressive Tax Policy. Apr., p. 297.

Martin, James W.—Valuation of Railroads for Ad Valorem Taxation. Aug., p. 619.

McNaughton, John T.—To Be Taxed as a Corporation. Apr., p. 253.

Merritt, Robert L.—Taxation of Proceeds of Use and Occupancy, or Business Interruption, Insurance. June, p. 430.

Messrs. Gross and Morton, The: Modern '49ers. Sept., p. 666.

Meyers, William, and Schwartz, Joseph J.—Depreciation for the Farmer. Feb., p. 111.

Miller, Middleton—Insurance, Annuities and Other Employee Benefits from the Executive's Point of View. Dec., p. 964.

Minors. . Dec., p. 909.

Moore, Carl L.—Should Your Business Be Taxed as a Corporation? Apr., p. 258.

Mortgage Foreclosures by Savings Institutions. Mar., p. 221.

Munsche, Richard C.—The Need for an International Business Corporation Concept. July, p. 487.

N

Nance, Willis D.—Taxation of Trust Income to Grantors and Others as Substantial Owners of the Property. Dec., p. 899.

Need for an International Business Corporation Concept, The. July, p. 487.

Net Operating Loss Deduction as Applied to Corporations, The. July, p. 519.

Net worth. . Feb., p. 121.

Netherlands Internal Revenue Code, The. Oct., p. 766.

New Reorganization Definition, The. Oct., p. 743.

Newlin, Carl A., Jr.—Leasing Industrial Machinery—Some Tax Problems of the Lessee. Feb., p. 138.

1913-2013: A Hundred Years of Income Taxation. Jan., p. 41.

Nondeductibility of Certain Losses, Expenses and Interest Items, The. Feb., p. 142.

Northwest Airlines Revisited. Sept., p. 659.

O

Ohio sales tax. . Aug., p. 601.

Oil and gas

Oil and Gas Under the New Law. Apr., p. 289.

Oil Payments Revisited: Current Income Tax Status of Oil Payments. May, p. 349.

Yields of Oil Payments and Overrides. June, p. 421.

Oil and Gas Under the New Law. Apr., p. 289.

Oil Payments Revisited: Current Income Tax Status of Oil Payments. May, p. 349.

Old Section 275(c) and Special Situations. Mar., p. 215.

One Year of Trust Income Taxation Under the 1954 Code. Dec., p. 892.

Orem, Preston D.—Capital Gains of Dealers in Real Property. Feb., p. 147.

Orin, Richard M.—Alimony Payments—Periodic or Installment? June, p. 414.

Osmond, Donald C.—The Corporate Executive and the Business Expense Deduction. Jan., p. 68.

P

Partnerships. . Nov., p. 793.

Patents—see also copyrights.

Patents Under Code Section 1235. Apr., p. 265.

Pavitt, William H., Jr.—Patents Under Code Section 1235. Apr., p. 265.

Pennell, John S.—Divisive Reorganizations and Corporate Contractions. Dec., p. 924.

Pension and Profit-Sharing Trusts Under the Internal Revenue Code of 1954. Jan., p. 30.

Pensions

Pension and Profit-Sharing Trusts Under the Internal Revenue Code of 1954. Jan., p. 30.

Taxability of Fringe Benefits, The. Mar., p. 173.

Personal holding company. . Nov., p. 840.

Picard, Fred—Disposition of the Revenue from Ohio Sales and Use Taxes. Aug., p. 601.

Pilpel, Harriet F.—Developments in Tax Law Affecting Copyrights in 1954. Apr., p. 271.

Politicians, Beware! Sept., p. 671.

Practice and procedure

Government Lawyer, The: His Relation to the Government, the Taxpayer and the Taxpayer's Representative. Dec., p. 873.

How to Obtain Treasury Department Rulings. May, p. 346.

Old Section 275(c) and Special Situations. Mar., p. 215.

Statutory Abatement Under the Federal Tax Laws. Nov., p. 845.

Present Status of the Marital Deduction. Mar., p. 167.

Property Exchanged for a Promise to Pay an Annuity—Transferee Problems. July, p. 494.

Property Previously Taxed Under the Revenue Act of 1954. Oct., p. 773.

Puente, J. I.—Currency Depreciation in Latin America—Its Character and Effect on Foreign Taxpayers. Jan., p. 52.

Purchases and Sales of Corporate Businesses. Dec., p. 948.

R

Rachlin, Murray, and Burns, Joseph W.—Trial by Net Worth. Feb., p. 121.

Railroads...Aug., p. 619.

Ray, George E., and Hammonds, Oliver W.—Oil Payments Revisited: Current Income Tax Status of Oil Payments. May, p. 349.

Real estate dealers...Feb., p. 147.

Redemptions

Some of the Attribution-of-Ownership Problems Involved in the Redemption of Stock Under the 1954 Code. May, p. 382.

Stock Redemptions and Constructive Ownership Problems. Dec., p. 917.

Substantially Disproportionate Redemptions Under the 1954 Act. Aug., p. 597.

Reorganizations

Divisive Reorganizations and Corporate Contractions. Dec., p. 924.

Does Dissolution Followed by Reincorporation Constitute a Reorganization? Nov., p. 815.

New Reorganization Definition, The. Oct., p. 743.

Purchases and Sales of Corporate Businesses. Dec., p. 948.

Tax Aspects of Buying Loss Corporations Under the 1954 Code. Dec., p. 955.

Returns...Mar., p. 215.

Rights and Remedies of Taxpayers Suspected of Fraud. Dec., p. 878.

Roesken, Edward—State Tax Trends. Feb., p. 131.

Rothschild, Richard M.—The Case for the Declining Balance. July, p. 502.

Rowen, James R.—Taxation of Income from Timber Properties. May, p. 336.

Rudick, Harry J.—Compensation of Executives Under the 1954 Code. Jan., p. 7.

S

Sale of business...Nov., p. 793.

Sales and exchanges...Nov., p. 793.

Sales Tax Charts as Time-Saving Devices. Jan., p. 50.

Salesmen and Taxes. Feb., p. 87.

Schlesinger, Norman E.—Mortgage Foreclosures by Savings Institutions. Mar., p. 221.

Schwartz, Joseph J., and Meyers, William—Depreciation for the Farmer. Feb., p. 111.

Scott, Frank C.—The Strange Case of *Commissioner v. Linde*. Sept., p. 675.

Section 1(b)(2)(A)(i) (1954)...June, p. 409.

Section 1(b)(2)(B) (1954)...June, p. 409.

Section 1(b)(3)(A) (1954)...June, p. 409.

Section 2(b)(1)(B) (1954)...June, p. 409.

Section 41 (1939)...Feb., p. 121.

Section 61 (1954)...Mar., p. 173.

Section 62 (1954)...Feb., p. 87.

Section 63 (1954)...Feb., p. 87.

Section 71(c)(1) (1954)...June, p. 409.

Section 72 (1954)...Jan., p. 30, June, p. 494.

Section 74 (1954)...Mar., p. 173.

Section 102 (1939)...May, p. 370.

Section 102 (1954)...Mar., p. 173.

Section 104 (1954)...Mar., p. 173.

Section 117(f) (1939)...Mar., p. 191.

Section 126 (1939)...Jan., p. 30, Sept., p. 675.

Section 141 (1954)...Feb., p. 87.

Section 144 (1954)...Feb., p. 87.

Section 151(e)(1)(A) (1954)...June, p. 409.

Section 151(e)(3) (1954)...June, p. 409.

Section 152(a) (1954)...June, p. 409.

Section 152(a)(8) (1954)...June, p. 409.

Section 162(a) (1954)...Jan., p. 68, Feb., p. 87, Feb., p. 138.

Section 165(a) (1939)...Jan., p. 30.

Section 165(a) (1954)...Apr., p. 327.

Section 165(c) (1954)...Aug., p. 589.

Section 167 (1954)...Feb., p. 111, Apr., p. 289, June, p. 502.

Section 170 (1954)...Apr., p. 249.

Section 170(b)(1)(D) (1954)...Dec., p. 899.

Section 172 (1954)...Apr., p. 289, Dec., p. 955.

Section 172(b) (1954)...June, p. 519.

Section 172(d) (1954)...June, p. 519.

Section 174(a) (1954)...Nov., p. 793.

Section 175 (1954)...Feb., p. 95.

Section 214(c)(1) (1954)...June, p. 409.

Section 214(c)(2) (1954)...June, p. 409.

Section 243 (1954)...June, p. 519.

Section 244 (1954)...June, p. 519.

Section 245 (1954)...June, p. 519.

Section 246(b) (1954)...June, p. 519.

Section 262 (1954)...Feb., p. 87.

Section 264 (1954)...Feb., p. 142.

Section 267 (1954)...Feb., p. 142.

Section 267(c)(4) (1954)...June, p. 409.

Section 275(c) (1939)...Mar., p. 215.

Section 302 (1954)...May, p. 382, Aug., p. 597, Dec., p. 917.

Section 312(j) (1954)...Sept., p. 666.

Section 317(b) (1954)...Dec., p. 917.

Section 318 (1954)...May, p. 382, Dec., p. 917.

Section 318(a)(1) (1954)...June, p. 409.

Section 333 (1954)...May, p. 336.

Section 334 (1954)...Dec., p. 948.

Section 346 (1954)...May, p. 336.

Section 355 (1954)...Dec., p. 924.

Section 357 (1954)...Apr., p. 289, Nov., p. 815.

Section 368 (1954)...Oct., p. 743.

Section 381 (1954)...Dec., p. 955.

Section 382(a) (1954)...Dec., p. 955.

Section 401(a) (1954)...Jan., p. 30.

Section 404 (1954) . . Jan., p. 30.
Section 421 (1954) . . . Jan., p. 7.
Section 421(d)(1)(C)(i) (1954) . . . June, p. 409.
Section 441 (1954) . . . Apr., p. 277.
Section 446 (1954) . . . Apr., p. 277.
Section 446(e) (1954) . . . Feb., p. 95.
Section 452 (1954) . . . Oct., p. 711.
Section 461(c) (1954) . . . June, p. 445.
Section 462 (1954) . . . Oct., p. 711.
Section 533(a) (1954) . . May, p. 370.
Section 534 (1954) . . . May, p. 370.
Section 535(c) (1954) . . May, p. 370.
Section 537 (1954) . . . May, p. 370.
Section 544(a)(2) (1954) . . . June, p. 409.
Section 563 (1954) . . . May, p. 370.
Section 593 (1954) . . . Mar., p. 221.
Section 611 (1954) . . . Apr., p. 289, May, p. 336.
Section 631 (1954) . . . May, p. 336.
Section 631(b) (1954) . . . Nov., p. 824.
Section 652(b) (1954) . . . July, p. 532.
Section 662(b) (1954) . . . July, p. 532.
Section 671 (1954) . . . July, p. 532, Dec., p. 899.
Section 675 (1954) . . . Dec., p. 899.
Section 677 (1954) . . . Apr., p. 299, Dec., p. 899.
Section 677(b) (1954) . . . Nov., p. 793.
Section 678 (1954) . . . July, p. 532, Aug., p. 594, Dec., p. 899.
Section 678(c) (1954) . . . Nov., p. 804.
Section 691 (1954) . . . Sept., p. 675.
Section 701 (1954) . . . Apr., p. 289.
Section 741 (1954) . . . Nov., p. 793.
Section 751 (1954) . . . Nov., p. 793.
Section 811(g) (1939) . . . Apr., p. 299.
Section 1221 (1954) . . . Feb., p. 147, Apr., p. 271, May, p. 336.
Section 1221(1) (1954) . . . Oct., p. 773.
Section 1222 (1954) . . . May, p. 336.
Section 1231 (1954) . . . Nov., p. 793.
Section 1232 (1954) . . . Mar., p. 191.
Section 1235 (1954) . . . Apr., pp. 265, 271.
Section 1237 (1954) . . . Feb., p. 147.
Section 1239(a) (1954) . . . June, p. 409.
Section 1241 (1954) . . . June, p. 494.
Section 1313(c)(1) (1954) . . . June, p. 409.
Section 1361 (1954) . . . Apr., pp. 253, 258.
Section 1622 (1939) . . . Mar., p. 173.
Section 2013 (1954) . . . Oct., p. 773.
Section 2035 (1954) . . . June, p. 450.
Section 2039(c) (1954) . . . Jan., p. 30.
Section 2042 (1954) . . . Apr., p. 299, June, p. 450.
Section 2056 (1954) . . . Mar., p. 167.
Section 2056(b)(5) (1954) . . . Mar., p. 167.
Section 2503 (1954) . . . Mar., p. 173, Dec., p. 909.
Section 2514(a) (1954) . . . Mar., p. 167.
Section 2514(c)(1) (1954) . . . Mar., p. 167.
Section 2521 . . . Dec., p. 909.
Section 3443 (1939) . . . Sept., p. 647.
Section 4311 (1954) . . . Aug., p. 605.
Section 4381 (1954) . . . Aug., p. 605,
Section 6015 (1954) . . . Feb., p. 95.
Section 6073 (1954) . . . Feb., p. 95.
Section 6301 (1954) . . . Nov., p. 845.
Section 6501(e)(1)(A)(ii) (1954) . . . Mar., p. 215.
Section 7121 (1954) . . . May, p. 346.
Section 7201 (1954) . . . Oct., p. 749.
Section 7203 (1954) . . . Oct., p. 749.
Sections 452 and 462: Stormy Past but a Bright Tomorrow. Oct., p. 711.
Shieber, Benjamin M., and Chirelstein, Marvin —Property Previously Taxed Under the Revenue Act of 1954. Oct., p. 773.
Should Your Business Be Taxed as a Corporation? Apr., p. 258.
Small business . . Nov., p. 793.
Smith, Roland K.—Tax Aspects of Providing for Minors in Family Property Arrangements. Dec., p. 909.
Snell, Seward B.—*Northwest Airlines* Revisited. Sept., p. 659.
Some of the Attribution-of-Ownership Problems Involved in the Redemption of Stock Under the 1954 Code. May, p. 382.
Spilky, Abraham H., and Halprin, Paul—Old Section 275(c) and Special Situations. Mar., p. 215.
Spin-off . . Dec., p. 924.
Split-off . . Dec., p. 924.
Sprinkling trusts . . July, p. 532.
Stamp taxes . . Aug., p. 605.
State Multiple Taxation of Personal Income Re-examined. Jan., p. 36.
State tax
Aggressive Tax Policy, An. Apr., p. 297.
Disposition of the Revenue from Ohio Sales and Use Taxes. Aug., p. 601.
Northwest Airlines Revisited. Sept., p. 659.
Sales Tax Charts as Time-Saving Devices. Jan., p. 50.
State Multiple Taxation of Personal Income Re-examined. Jan., p. 36.
State Tax Trends. Feb., p. 131.
Toward a Theory of Personal Income Tax Jurisdiction. May, p. 373.
Uniform Apportionment Formula for State Income Taxes, The. Mar., p. 212.
Uniformity in the Apportionment of Multistate Income: Its Need and the Proper Method of Achievement. July, p. 526.
Valuation of Railroads for Ad Valorem Taxation. Aug., p. 619.
What is a Taxable Sale Price? Oct., p. 718.
State Tax Trends. Feb., p. 131.
Statutory Abatement Under the Federal Tax Laws. Nov., p. 845.
Steefel, Ernest C.—Doing Business in Germany: The G. m. b. H. Oct., p. 759.
Stern, Milton H.—A Tax Trap for the Family Trustee. Aug., p. 594.
Stock options
Compensation of Executives Under the 1954 Code. Jan., p. 7.
Insurance, Annuities and Other Employee Benefits from the Executive's Point of View. Dec., p. 964.
Stock Redemptions and Constructive Ownership Problems. Dec., p. 917.
Strange Case of *Commissioner v. Linde*, The. Sept., p. 675.
Substantially Disproportionate Redemptions Under the 1954 Act. Aug., p. 597.
Swanson, Howard P.—Loss on the Sale of Residential Property. Aug., p. 589.

T

Tannenbaum, Abraham—How to Obtain Treasury Department Rulings. May, p. 346.

Tax Accounting for Long-Term Contracts. Apr., p. 277.

Tax Aspects of Buying Loss Corporations Under the 1954 Code. Dec., p. 955.

Tax Aspects of Providing for Minors in Family Property Arrangements. Dec., p. 909.

Tax Considerations in the Sale of a Small Business. Nov., p. 793.

Tax Effects of Hurricane Losses. May, p. 327.

Tax Inducements for Doing Business in Haiti. Aug., p. 567.

Tax System of Turkey, The. Mar., p. 225.

Tax theory
- Need for an International Business Corporation Concept, The. July, p. 487.
- Toward a Theory of Personal Income Tax Jurisdiction. May, p. 373.

Tax Trap for the Family Trustee, A. Aug., p. 594.

Taxability of Fringe Benefits, The. Mar., p. 173.

Taxation of Extraordinary Income. May, p. 353.

Taxation of Income from Timber Properties. May, p. 336.

Taxation of Nongrantors Under Trusts for Support of Their Dependents. Nov., p. 804.

Taxation of Proceeds of Use and Occupancy, or Business Interruption, Insurance. June, p. 430.

Taxation of Trust Income to Grantors and Others as Substantial Owners of the Property. Dec., p. 899.

Timber
- Federal Timber Taxes Under the New Code. Nov., p. 824.
- Taxation of Income from Timber Properties. May, p. 336.

To Be Taxed as a Corporation. Apr., p. 253.

Toward a Theory of Personal Income Tax Jurisdiction. May, p. 373.

Transferee liability. . . July, p. 494.

Treasury rulings. . May, p. 346.

Treasury's Bargain Counter, The: Contributions. Apr., p. 249.

Trial by Net Worth. Feb., p. 121.

Trustee liability. . . Aug., p. 594.

Trusts
- How to Use Sprinkling Trusts. July, p. 532.
- One Year of Trust Income Taxation Under the 1954 Code. Dec., p. 892.
- Pension and Profit-Sharing Trusts Under the Internal Revenue Code of 1954. Jan., p. 30.
- Tax Aspects of Providing for Minors in Family Property Arrangements. Dec., p. 909.
- Taxation of Nongrantors Under Trusts for Support of Their Dependents. Nov., p. 804.
- Taxation of Trust Income to Grantors and Others as Substantial Owners of the Property. Dec., p. 899.

Turkey. . . Mar., p. 225.

U

Ulrich, Heinz—Sales Tax Charts as Time-Saving Devices. Jan., p. 50.

Uniform Apportionment Formula for State Income Taxes, The. Mar., p. 212.

Uniformity in the Apportionment of Multistate Income: Its Need and the Proper Method of Achievement. July, p. 526.

Unreasonable accumulations. . May, p. 370.

Uriell, Frank H.—Purchases and Sales of Corporate Businesses. Dec., p. 948.

Use and occupancy insurance. . June, p. 430.

V

Valuation of Common Stock of Unlisted Corporations. Aug., p. 584.

Valuation of Railroads for Ad Valorem Taxation. Aug., p. 619.

W

Wagman, Stanley P.
- Sections 452 and 462: Stormy Past but a Bright Tomorrow. Oct., p. 711.
- Tax Accounting for Long-Term Contracts. Apr., p. 277.

Warranty costs. . Sept., p. 647.

Weaver, Henry B., Jr., and Cooley, Thomas M., II—Excise Tax Refunds on Warranty Costs. Sept., p. 647.

Weiss, Robert L.—Canadian Nonresident-Owned Investment Corporations. Aug., p. 579.

What Is a Taxable Sale Price? Oct., p. 718.

Wheeler, Henry Lamont, Jr.; Mannheimer, Albert; and Friedman, Joel Irving
- Gifts of Life Insurance by the Insured. Apr., p. 299.
- How to Use Sprinkling Trusts. July, p. 532.

Windhorst, George W., Jr.—Stock Redemptions and Constructive Ownership Problems. Dec., p. 917.

Winton, Sydney C.—Taxation of Nongrantors Under Trusts for Support of Their Dependents. Nov., p. 804.

Wolfman, Bernard—Some of the Attribution-of-Ownership Problems Involved in the Redemption of Stock Under the 1954 Code. May, p. 382.

Woods, J. B. C.—Taxation of Extraordinary Income. May, p. 353.

Y

Yields of Oil Payments and Overrides. June, p. 421.

Yohlin, Harry—Life Insurance Planning Under the New Revenue Code. June, p. 450.

Young, J. Nelson—Tax Considerations in the Sale of a Small Business. Nov., p. 793.